

Chief, Technical Accounting Staff

5 November 1954

THRU : Comptroller
Area Records Officer

Memorandum Records in the Fiscal Division

1. Section 117(b) of the Budget and Accounting Procedures Act of 1950, Public Law 784 - 81st Congress, requires agencies to retain vouchers, contracts, schedules, accounts current and other related supporting documents in Agency space for the General Accounting Office auditors whenever the Comptroller General determines that the audit shall be conducted at the site.

2. Inasmuch as the original records are retained in this Agency for site audit and are available for any administrative needs, recommendation is made that a survey be made in the Fiscal Division with regard to eliminating the creation of memorandum copies of these documents and preparing any applicable procedure.

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Concurrence:

Acting Chief, Fiscal Division

HM: amn

c.c: Comptroller

File

FPB